



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WILTON MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 70
WILTON, WI 54670

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LORI BRUEGGEN of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/16/1999
(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WILTON MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** P.O. BOX 70
WILTON, WI 54670**When was utility organized?** 9/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LORI BRUEGGEN**Title:** VILLAGE CLERK-TREASURER**Office Address:**P.O. BOX 70
WILTON, WI 54670**Telephone:** (608) 435 - 6666**Fax Number:** (608) 435 - 6692**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660**Telephone:** (608) 372 - 2177**Fax Number:** (698) 372 - 5462**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660**Telephone:** (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:****Date of most recent audit report:** 2/10/1999**Period covered by most recent audit:** Year ended December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DUANE EVANS**Title:** VILLAGE PRESIDENT**Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MS GINA RULSEH

MR KENNETH THORSON

MS TONI VON RUDEN

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 2/27/1989**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	70,038	72,530	1
Operating Expenses:			
Operation and Maintenance Expense (401)	26,984	26,086	2
Depreciation Expense (403)	13,255	13,212	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,889	15,460	5
Total Operating Expenses	56,128	54,758	
Net Operating Income	13,910	17,772	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,910	17,772	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,089	4,800	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,089	4,800	
Total Income	19,999	22,572	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	19,999	22,572	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,498	10,998	13
Amortization of Debt Discount and Expense (428)	1,578	1,738	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	12,076	12,736	
Net Income	7,923	9,836	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	181,524	171,688	19
Balance Transferred from Income (433)	7,923	9,836	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	189,447	181,524	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest from savings and investments	6,089	4
Total (Acct. 419):	6,089	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	70,038	0	0	0	70,038	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	70,038	0	0	0	70,038	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	728,999	721,350	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	215,455	202,691	2
Net Utility Plant	513,544	518,659	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	6,596	4,033	5
Other Investments (124)	88,652	83,660	6
Special Funds (125)	6,064	6,145	7
Total Other Property and Investments	101,312	93,838	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	18,925	26,821	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,828	8,687	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,370	1,890	14
Materials and Supplies (150)	1,513	1,552	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	31,636	38,950	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,611	14,189	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,611	14,189	
Total Assets and Other Debits	659,103	665,636	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	127,254	126,854	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	189,447	181,524	23
Total Proprietary Capital	316,701	308,378	
LONG-TERM DEBT			
Bonds (221)	182,160	192,720	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	3,164	26
Total Long-Term Debt	182,160	195,884	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,126	982	28
Payables to Municipality (233)	21	1,385	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	823	862	32
Other Current and Accrued Liabilities (238)		173	33
Total Current and Accrued Liabilities	1,970	3,402	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	158,272	157,972	38
Total Liabilities and Other Credits	659,103	665,636	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	728,999	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	728,999	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	215,455	0	0	0	9
Total Accumulated Provision	215,455	0	0	0	
Net Utility Plant	513,544	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	202,691				202,691	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,255				13,255	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	519				519	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,065				4,065	10
Other credits (specify):						11
					0	12
Total credits	17,839	0	0	0	17,839	13
Debits during year						14
Book cost of plant retired	5,075				5,075	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,075	0	0	0	5,075	19
Balance End of Year	215,455	0	0	0	215,455	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,513	1,552	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,513	1,552	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ISSUE COST ON 1996 MORTGAGE REVENUE BOND	3,604	259	3,345	1
UNAMORTIZED DISCOUNT AND DEFERRED LOSS ON REFUNDING	10,585	1319	9,266	2
Total			12,611	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	126,854	1
Changes during year (explain):		
Contribution by TIF District for Utility Billing software	400	2
Balance end of year	127,254	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE REFUNDING BOND	11/01/1996	12/01/2011	4.50%	182,160	1
Total Bonds (Account 221):				182,160	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	15,889	2
Charged electric department expense		3
Charged sewer department expense	163	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,052	
Taxes paid during year:		
County, state and local taxes	15,107	6
Social Security taxes	853	7
PSC Remainder Assessment	92	8
Other (explain):		
NONE		9
Total payments and other debits	16,052	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE REFUNDING BOND, SERIES 1996	862	10,305	10,344	823	1
Subtotal	862	10,305	10,344	823	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CAPITAL LEASE PAYABLE	0	193	193	0	3
Subtotal	0	193	193	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	862	10,498	10,537	823	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	157,972	0	0	0	0	157,972	1
Add credits during year:							
For Services	300					300	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	158,272	0	0	0	0	158,272	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	156,722					156,722	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Advance to Village of Wilton	2,660	1
Advance to Sewer Utility	3,936	2
Total (Acct. 123):	6,596	
Other Investments (124):		
Certificates of Deposits	88,652	3
Total (Acct. 124):	88,652	
Special Funds (125):		
Special Redemption Fund	6,064	4
Total (Acct. 125):	6,064	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,828	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	9,828	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Due from Sewer- Allocated meter expenses	958	13
Due from Village	12	14
Due from Tif District #2	400	15
Total (Acct. 145):	1,370	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
Due to Sewer Utility	21	19
Total (Acct. 233):	21	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	725,174	0	0	0	725,174	1
Materials and Supplies	1,532	0	0	0	1,532	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	209,073	0	0	0	209,073	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	158,122	0	0	0	158,122	6
Other (specify):					0	7
Average Net Rate Base	359,511	0	0	0	359,511	
Net Operating Income	13,910	0	0	0	13,910	8
Net Operating Income as a percent of						
Average Net Rate Base	3.87%	N/A	N/A	N/A	3.87%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	127,054	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	185,485	3
Other (Specify):		4
Total Average Proprietary Capital	312,539	
Net Income		
Net Income	7,923	5
Percent Return on Proprietary Capital	2.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

One service added

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

Inflationary rate case applied for near the end of the year. To become effective in 1999.

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

We have compiled the accompanying unaudited balance sheets of Wilton Municipal Water and Sewer Utility-Water Department as of December 31, 1998 and 1997, and the related income statement for the years ended December 31, 1998 and 1997, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplemental information presented on pages F-2, F-3, F-4, and F-6 through F-22, and W-1 through W-18 in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the financial statements and supplemental information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplemental information are presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplemental information are not designed for those who are not informed about such differences.

Clifton Gunderson L.L.C.

Tomah, Wisconsin
February 10, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 28, 1999

Ms. Lori Brueggen, Village Clerk Treasurer
Wilton Municipal Water & Sewer Utility
P.O. Box 70
Wilton, WI 54670-0070

1998 Analytical Review DWCCA-6550-PJL

Dear Ms. Brueggen:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	69,370	1
Total Sales of Water	69,370	
Other Operating Revenues		
Forfeited Discounts (470)	300	2
Other Water Revenues (474)	368	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	668	
Total Operating Revenues	70,038	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,535	5
General Operating Expenses (680-690)	11,449	6
Total Operation and Maintenance Expenses	26,984	
Other Operating Expenses		
Depreciation Expense (403)	13,255	7
Amortization Expense (404)		8
Taxes (408)	15,889	9
Total Other Operating Expenses	29,144	
Total Operating Expenses	56,128	
NET OPERATING INCOME	13,910	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	1	13	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	13	
Metered Sales to General Customers (461)				
Residential	180	7,732	29,390	4
Commercial	35	2,313	7,306	5
Industrial				6
Total Metered Sales to General Customers (461)	215	10,045	36,696	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		26,925	8
Other Sales to Public Authorities (464)	9	2,022	5,736	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	226	12,068	69,370	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	26,925	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	26,925	
Forfeited Discounts (470):		
Customer late payment charges	300	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	300	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	276	7
Other (specify):		
Miscellaneous other	92	8
Total Other Water Revenues (474)	368	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,275	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,138	3
Chemicals (630)	3,052	4
Supplies and Expenses (640)	448	5
Repairs of Water Plant (650)	1,622	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	15,535	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,349	8
Office Supplies and Expenses (681)	1,489	9
Outside Services Employed (682)	2,855	10
Insurance Expense (684)	1,254	11
Employees Pensions and Benefits (686)	631	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	871	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,449	
Total Operation and Maintenance Expenses	26,984	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		15,107	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Meter Investment 1/1/98	163	2
Net property tax equivalent		14,944	
Social Security		853	3
PSC Remainder Assessment		92	4
Other (specify): NONE			5
Total tax expense		15,889	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200584				3
County tax rate	mills		5.725188				4
Local tax rate	mills		7.142681				5
School tax rate	mills		10.973432				6
Voc. school tax rate	mills		2.088115				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.130000				10
Less: state credit	mills		1.908225				11
Net tax rate	mills		24.221775				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.142681				14
Combined School Tax Rate	mills		13.061547				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.204228				17
Total Tax Rate	mills		26.130000				18
Ratio of Local and School Tax to Total	dec.		0.773220				19
Total tax net of state credit	mills		24.221775				20
Net Local and School Tax Rate	mills		18.728751				21
Utility Plant, Jan. 1	\$	721,350	721,350				22
Materials & Supplies	\$	1,552	1,552				23
Subtotal	\$	722,902	722,902				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	722,902	722,902				26
Assessment Ratio	dec.		1.000827				27
Assessed Value	\$	723,500	723,500				28
Net Local & School Rate	mills		18.728751				29
Tax Equiv. Computed for Current Year	\$	13,550	13,550				30
Tax Equivalent per 1994 PSC Report	\$	15,107					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,107					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	220		3
Total Intangible Plant	220	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	2,435		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	7,401		7
Wells and Springs (314)	29,609		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,545	0	
PUMPING PLANT			
Land and Land Rights (320)	75		12
Structures and Improvements (321)	109,257		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	22,878	2,023	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	132,210	2,023	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25		21
Structures and Improvements (331)	609		22
Water Treatment Equipment (332)	5,889		23
Total Water Treatment Plant	6,523	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,604		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			220	3
Total Intangible Plant	0	0	220	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			100	4
Structures and Improvements (311)			2,435	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			7,401	7
Wells and Springs (314)			29,609	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	39,545	
PUMPING PLANT				
Land and Land Rights (320)			75	12
Structures and Improvements (321)			109,257	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	500		24,401	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	500	0	133,733	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25	21
Structures and Improvements (331)			609	22
Water Treatment Equipment (332)			5,889	23
Total Water Treatment Plant	0	0	6,523	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,604	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	112,080	4,884	26
Transmission and Distribution Mains (343)	298,445		27
Fire Mains (344)	0		28
Services (345)	66,376	168	29
Meters (346)	17,373	116	30
Hydrants (348)	36,624		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	538,502	5,168	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0	1,598	36
Transportation Equipment (373)	4,350	3,935	37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	4,350	5,533	
Total utility plant in service directly assignable	721,350	12,724	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	721,350	12,724	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			116,964	26
Transmission and Distribution Mains (343)			298,445	27
Fire Mains (344)			0	28
Services (345)			66,544	29
Meters (346)	225		17,264	30
Hydrants (348)			36,624	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	225	0	543,445	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			1,598	36
Transportation Equipment (373)	4,350		3,935	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
Total General Plant	4,350	0	5,533	
Total utility plant in service directly assignable	5,075	0	728,999	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	5,075	0	728,999	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			923	923	1
February			788	788	2
March			800	800	3
April			858	858	4
May			1,271	1,271	5
June			1,265	1,265	6
July			1,660	1,660	7
August			1,158	1,158	8
September			930	930	9
October			1,240	1,240	10
November			880	880	11
December			855	855	12
Total for year	0	0	12,628	12,628	
Less: Measured or estimated water used in main flushing and water treatment during year				84	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				12,544	16
Less: Water sold				12,068	17
Losses and unaccounted for				476	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				647	21
Date of maximum: 10/4/1998					22
Cause of maximum:					23
Pump control broken, pumps ran 24 hours					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 7/31/1998					25
Total KWH used for pumping for the year				43,802	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH END OF VILLAGE	1	228	10	0	No	1
DUANE STREET	2	225	12	309,600	Yes	2
CENTER STREET	3	221	12	324,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3		1
Location	WELL #2	WELL #3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1954	1982		6
Type	OTHER	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	200		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC		9
Year Installed	1990	1986		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	15	25		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1983		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	178		7
Total capacity in gallons	130,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,452	0	0	0	1,452
L	D	4.000	1,690	0	0	0	1,690
P	D	4.000	310	0	0	0	310
M	D	6.000	12,513	0	0	0	12,513
M	D	8.000	6,839	0	0	0	6,839
M	D	10.000	466	0	0	0	466
Total Within Municipality			23,270	0	0	0	23,270
Total Utility			23,270	0	0	0	23,270

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	210	0	0	0	210	38	1
M	1.000	45	1	0	0	46	1	2
M	1.250	1	0	0	0	1		3
M	2.000	3	0	0	0	3		4
Total Utility		259	1	0	0	260	39	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	196	0	6	(3)	187	0	1
0.750	52	0	0	(10)	42	1	2
1.000	6	1	1	0	6	0	3
1.500	5	0	0	0	5	0	4
2.000	2	0	0	0	2	0	5
3.000	1	0	0	0	1	0	6
Total:	262	1	7	(13)	243	1	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	157	21	0	3	0	6	187	1
0.750	23	8	0	1	0	10	42	2
1.000	0	4	0	1	0	1	6	3
1.500	0	2	0	1	0	2	5	4
2.000	0	0	0	2	0	0	2	5
3.000	0	0	0	1	0	0	1	6
Total:	180	35	0	9	0	19	243	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	39				39	2
Total Fire Hydrants	39	0	0	0	39	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	11
Number of distribution system valves end of year:	58
Number of distribution valves operated during year:	6

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600 Salaries and Wages

Up due to overtime needed to be paid for hours worked.

A/C 650 Repair and Maintenance

Decrease reflects the fact that the reservoir was cleaned in 1997 and during 1998 no such large repair items were needed.

Water Services (Page W-16)

Service added by utility with collection of contribution in aid of construction from property owner based on rate file.

Meters (Page W-17)

Adjustment to meters is due to correction of meter count on hand at year end.

Hydrants and Distribution System Valves (Page W-18)

All hydrants were operated in 1997, thus less were operated in 1998.

Maintenance man will be instructed to operate the proper number of valves during 1999.
